



STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL  
Executive Secretary

No. 78/87

May 19, 1978

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 18

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

ASSEMBLY BILLS

No. 2754 - Amended May 9, 1978

An act to amend Section 9255 of, ~~to add Sections 243,~~ and to add Sections 5012, 5014.5, 9261.5, and 10752 to, ~~and to repeal Section 243 of~~ the Vehicle Code, relating to vehicles.

A camper is defined, generally, as a structure providing facilities for human habitation, designed to be mounted upon a motor vehicle. A camper is not required to be registered or identified.

This bill would ~~redefine campers, excluding structures which are perman-~~  
~~ently affixed to a motor vehicle, and~~ would require that campers ~~coming within~~  
~~this definition~~ be issued identification plates by the Department of Motor Vehicles. The bill would provide that a fee of \$11 be charged for initial issuance of a certificate of ownership, registration card, and identification plate and a fee of \$3 would be charged for a transfer.

The sale of a camper without a manufacturer's serial or identification number would be prohibited on or after July 1, 1979.

The bill would provide that, notwithstanding Section 2231 of the Revenue and Taxation Code, there shall be no reimbursement pursuant to that section for a specified reason.

No. 2985 - Amended May 4, 1978

An act to amend Section 11255 of the Welfare and Institutions Code, relating to aid to families with dependent children, and making an appropriation therefor.

ASSEMBLY BILLS (Contd.)No. 2985 - (Contd.)

Existing law provides that no aid shall be granted under the Aid to Families with Dependent Children Act to any child who owns or whose parents own real property, the combined assessed value of which exceeds \$5,000 at the time the application is made or while in receipt of such aid.

This bill would increase the assessed value to \$10,000 as of January 1, 1979, ~~and would provide for annual adjustments of assessed values for such purpose thereafter.~~

This bill would also appropriate an unspecified amount to the State Controller for allocation and disbursement to local agencies or school districts for costs incurred by them pursuant to this act.

No. 3477 - Amended May 8, 1978

An act to amend Section 56811 of, and to add Section 49423.5 to, the Education Code, relating to pupil health, and making an appropriation therefor.

(1) Under existing law, school districts are authorized to provide certain health services to pupils, including the administration of medicine.

This bill would require school districts to provide specialized physical health care services, such as catheterization or gavage feeding, to ~~pupils~~ individuals with exceptional needs who need such care. This bill would specify which personnel would be authorized to provide such care.

This bill would also require the State Department of Education and the State Department of Health Services, jointly, to develop regulations necessary to implement this requirement.

(2) Under existing law, the governing board of a school district or a county superintendent of schools maintaining a development center for handicapped children is authorized to levy and collect a tax for the support of the center.

This bill would also authorize the use of the proceeds of such tax for the purpose of providing the specialized physical health care services required by this bill. The bill would also provide that individuals with exceptional needs who are identified as needing specialized physical health care services shall be deemed to be enrolled in a development center program for the purpose of authorizing a school district to levy and collect taxes for the purpose of supporting such specialized physical health care services.

(3) Existing law grants the homeowners' property tax exemption in the amount of \$7,000 of the full value of qualified dwellings and continuously appropriates state funds for subventions to local government to compensate for property tax revenues lost by reason of such exemption.

This bill would increase the amount of such appropriation by authorizing an increased rate of property tax.

(4) This bill would specify that it does not make an appropriation or create an obligation to reimburse school districts for costs incurred by them pursuant to this bill for a specified reason.

No. 3635 - Amended May 10, 1978

An act to amend Sections 42241, 56031, 56302, 56312, 56317, 56330, 56332, 56332.5, 56334, 56335, 56336, 56336.5, 56337, 56339, 56341.3, 56354, 56355, 56362.2, 56367, 56615, 59002, and 59204 of, to add Sections 56006 and 56806 to, and to repeal Sections 41892, 42241, 56144, 56609, 56610, and 56806 of, the Education Code, relating to education, and declaring the urgency thereof, to take effect immediately.

ASSEMBLY BILLS (Contd.)No. 3635 - (Contd.)

(1) Existing law requires that the Superintendent of Public Instruction withhold a specified amount from amounts otherwise required to be apportioned for special education and gifted programs for research, development, and evaluation of such program.

This bill would delete that provision.

(2) Existing law prescribes a method for increasing or decreasing the revenue limit of a school district based upon the district's contribution for the cost of special education provided in private facilities when public facilities are not available.

This bill would ~~delete~~ repeal that provision on July 1, 1979, and would limit its application to costs incurred during July 1, 1977, to December 31, 1977.

(3) Existing law prescribes an extensive system for providing education for handicapped pupils, including the development and implementation of an individualized education program. Further, various provisions of federal law provide for the education of handicapped children and require that such children be provided with a free and appropriate education.

This bill would authorize the State Board of Education to waive any provision of the Education Code, or regulation adopted pursuant thereto, if such action is necessary either to prevent the hindrance of the implementation of the individualized education program or compliance with the federal requirements.

This bill also would redesignate specific references to "a responsible local agency" in the Education Code to a "Special Education Services Region" as defined.

(4) Current law permits certain private schools to provide educational programs with public funds when an appropriate program is not available in the public schools.

This bill would permit a nonprofit, tax exempt licensed children's institution to be a "private school" within the meaning of the provisions relating to the education of exceptional children in nonpublic schools.

This bill would also specify that pupils so enrolled in nonpublic schools would be included in the computation of state apportionments and revenue limits for the period between January 1, 1978, and June 30, 1978.

(5) Under current law, pupils enrolled in nonpublic schools under a local comprehensive plan for the education of exceptional children are deemed to be enrolled in public schools for all purposes related to making apportionments and allowances from Section A of the State School Fund.

This bill would limit the application of that provision to apportionments made pursuant to a specified chapter.

(6) Existing law requires the Commission for Teacher Preparation and Licensing to adopt rules and regulations which prescribe standards for teacher qualifications for each type of special education program.

This bill would prohibit the employment of a person to teach educationally handicapped pupils unless such person holds a valid credential for such service. This bill would also authorize other credential holders to be employed in limited substitute service.

ASSEMBLY BILLS (Contd.)No. 3635 - (Contd.)

(7) Existing law requires a fair hearing on the issue of whether or not a child should or should not be enrolled in a development center for handicapped pupils, and the parent or guardian disagrees with the decision.

This bill would specify in detail the procedures to be followed in such a case.

(8) Under existing law, the Superintendent of Public Instruction must annually report to the State Board of Education and to the Commission on Special Education in the Department of Education the number of handicapped minors transferred from a state hospital to a regional center or other local agency, who are not currently enrolled in a public or private educational program.

This bill would delete that provision.

(9) Under current law, before initiating any program for educationally handicapped pupils, the governing board of a school district or county superintendent of schools must obtain prior approval of the Superintendent of Public Instruction. Further, admission of minors to specific programs for the educationally handicapped must be made only on the basis of an individual evaluation, as specified.

This bill would delete such provisions.

(10) This bill would take effect immediately as an urgency statute and would, except as specified, become operative on July 1, 1978.

SENATE BILLSNo. 1384 - Amended May 10, 1978

An act to amend Section 1603 of, and to add and repeal Section 1603.1 of, the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

Existing law regarding property taxation states that reductions in assessments shall not be made unless applications are filed before specified dates within counties of specified classes of population.

This bill would provide for uniform dates on which applications are to be filed for all counties, such provision to become operative on July 1, 1979.

The bill would also permit county boards of equalization in any county for which the State Board of Equalization announced a final ratio of 18.2% or less for the 1977-78 fiscal year to extend the period for filing applications respecting the 1977-78 fiscal year, such provision to be repealed on January 1, 1979.

The bill would take effect immediately as an urgency statute.

No. 1546 - Amended May 10, 1978

An act to amend Section 20541 of the Revenue and Taxation Code, relating to property tax assistance.

Existing law provides for property tax assistance payments to any qualified homeowner or renter, 62 years of age or older, according to a schedule based on their household ~~incomes~~ income and the amount of property taxes paid, or deemed to be paid on their residence, including rented land on which a mobilehome is located.

SENATE BILLS (Contd.)No. 1546 - (Contd.)

This bill would authorize a qualified claimant for such assistance who is the owner of a mobilehome located on owned or rented land to elect to claim assistance as a renter, or according to the amount of motor vehicle licence fee taxes, not including the registration fee, paid on the mobilehome, using the same assistance schedule on which a qualified homeowner's assistance would be computed.

No. 1752 - Amended May 11, 1978

An act to amend Sections 469, 533, 534, 1605, 4831, 4986, 5096, and 5097 of the Revenue and Taxation Code, relating to taxation, ~~and making an appropriation therefor.~~

Under existing law, if property subject to property taxation has not been assessed or has been undervalued for assessment purposes, such property is subject to an escape assessment, subjecting it to taxation.

This bill would require the review, equalization and adjustment of the assessment of all property on the business premises where property is subjected to an escape assessment, unless such property has been equalized, and would provide for the refund of any overpayment of taxes which have been determined in such review to have been incorrectly assessed.

This bill would provide that there shall be no appropriation in this bill to reimburse local agencies for costs incurred by them in the initial fiscal year pursuant to this act, for a specified reason.

No. 1822 - Amended May 10, 1978

An act to amend Section 5151 of the Revenue and Taxation Code, relating to taxation, ~~and making an appropriation therefor.~~

Under existing Property Tax Law, interest at the rate of 6% per year is paid on property taxes which are refunded to the taxpayer under specified conditions.

This bill would provide that interest at the rate of 6% per year is required to be paid on property taxes refunded as a consequence of an assessor's clerical error.

This bill would provide that notwithstanding Sections 2231 and 2234 of the Revenue and Taxation Code, there shall be no reimbursement nor appropriation made by this bill for a specified reason.

No. 2083 - Amended May 10, 1978

An act relating to the filing of maps and plats as a prerequisite to the imposition of property taxes or special assessments on property, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.

Under existing law, when a new district is formed, a statement, map, or plat of the new boundaries must be filed with the assessor and State Board of Equalization by January 1st of the year in which the district's property taxes or special assessments are to be imposed.

This bill would permit certain maintenance districts to impose such taxes or assessments for the 1978-1979 fiscal year if the required statement, map, or plat is filed on or before ~~January 9,~~ February 15, 1978.

May 19, 1978

SENATE BILLS (Contd.)No. 2083 - (Contd.)

Section 2231 of the Revenue and Taxation Code provides that the state will reimburse local governmental entities for costs mandated by legislation enacted after January 1, 1973.

This bill would appropriate an unspecified amount of money to the Controller to pay such costs for the 1978-1979 fiscal year only.

The bill would take effect immediately as an urgency statute.

No. 2117 - Amended May 9, 1978

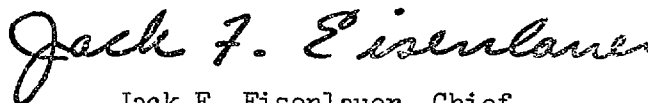
An act to amend Sections 1900, 1901, 1902, 1903, 1904, 1905, 1906, 1907, and 1908 of, ~~to add Section 2500.5 to,~~ and to repeal Sections 1909 and 1910 of, the Education Code, relating to education of prisoners ~~and making an appropriation therefor.~~

Existing law authorizes until December 31, 1978, the county superintendent of schools of Santa Barbara, Riverside, and Marin Counties to establish and maintain classes or schools for prisoners in any county jail, or any county industrial farm or county or joint county road camp for the purposes of providing instruction in certain specified subjects and requires the Superintendent of Public Instruction to make allowances for such purposes in the same amount as computed for the adult foundation program of a high school district.

This bill would make such authorization applicable to all counties and would repeal the provision which terminates the effect and operation of those provisions on January 1, 1979.

This bill would require the Superintendent of Public Instruction to allow the county superintendent of schools a specified ~~the same~~ amount ~~allowed to a high school district~~ for each unit of average daily attendance ~~for adults.~~

Sincerely,



Jack F. Eisenlauer, Chief  
Assessment Standards Division

JFE:sk  
Enclosures